

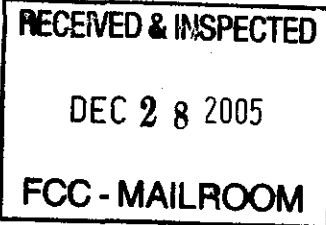
CGB-CC-0102

To: Commission's Secretary, Office of the Secretary, Federal Communications Commission,  
Attention: CGB Room 3-B431

From: ELVS LLC, Program Provider

Re: Petition for Waiver from Closed Captioning Requirements

Date: December 26<sup>th</sup> 2005



Dear FCC:

ELVS LLC is seeking an exemption from Closed Caption Requirements due to undue burden. ELVS LLC provides a weekly locally produced non-scripted entertainment talk show from the Las Vegas market distributed to several channels.

**Reasons for exemption,**

The program provider meets one or more of the criteria set fourth by the FCC for exemption.

Requirement for Closed Caption imposes an undue burden for the program provider.

Exemption rules 47 C.F.R. 79.1 (f) 2(i) (ii) (iii) (iv)

Captioning expense, such expenditure would exceed 2% of the gross revenue of the program provider.

Exemption rules in found 47 C.F.R. 79.1 (d) 11

**(As Exhibit A) - Attached is 2004 tax return Schedule C / Profit and Loss for the previous year.**

After researching the cost for Closed Captioning for the weekly program, it is concluded that the cost for the provider will incur at least 30% or more of the Gross Income.

The program provider is an independent producer and does not receive any income from the channels;

The program provider is on a barter agreement with the channels.

All income is derived from advertisers.

The advertising revenue does not result or sustain enough income to bear the cost for Close Caption at this time. The result will impose an undue burden for the program provider. Exemption rules found in 47 C.F.R. 79.1 (f)

Respectfully,

A handwritten signature in black ink, appearing to read "Tony Sacca".

Tony Sacca/Manager  
ELVS LLC

Exhibit A

SCHEDULE C  
(Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2004

Department of the Treasury  
Internal Revenue Service

Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.  
Attach to Form 1040 or Form 1041. See Instructions for Schedule C (Form 1040).

Attachment  
Sequence No. 09

Name of proprietor  
TONY SACCA

Social security number (SSN)

A Principal business or profession, including product or service (see page C-2 of the instructions)  
TELEVISION PRODUCTION

B Enter code from pages C-7, 8, & 9

541800

C Business name. If no separate business name, leave blank.  
ELVS LLC

D Employer ID number (EIN), if any

E Business address (including suite or room no.) 1412 SOUTH JONES BLVD  
City, town or post office, state, and ZIP code LAS VEGAS NV 89146

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses . . . ☒ Yes ☐ No

H If you started or acquired this business during 2004, check here

Part I Income

1 Gross receipts or sales. <b>Caution.</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here	1	117,900
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	117,900
4 Cost of goods sold (from line 42 on page 2)	4	71,436
5 <b>Gross profit.</b> Subtract line 4 from line 3	5	46,464
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	
7 <b>Gross income.</b> Add lines 5 and 6	7	46,464

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising	8	2,376	19 Pension and profit-sharing plans	19	
9 Car and truck expenses (see page C-3)	9	519	20 Rent or lease (see page C-5):		
10 Commissions and fees	10		a Vehicles, machinery, and equipment	20a	2,050
11 Contract labor (see page C-4)	11		b Other business property	20b	5,175
12 Depletion	12		21 Repairs and maintenance	21	300
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13		22 Supplies (not included in Part III)	22	7,770
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	23	100
15 Insurance (other than health)	15		24 Travel, meals, and entertainment:		
16 Interest:			a Travel	24a	
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		502
b Other	16b	2,236	c Enter nondeductible amount included on line 24b (see page C-5)		251
17 Legal and professional services	17	1,245	d Subtract line 24c from line 24b	24d	251
18 Office expense	18	3,329	25 Utilities	25	
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27 in columns	28		26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	2,508
				28	27,859

29 Tentative profit (loss). Subtract line 28 from line 7	29	18,605
30 Expenses for business use of your home. Attach Form 8829	30	
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	18,605

- 32 If you have a loss, check the box that describes your investment in this activity (see page C-6).
- If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.
  - If you checked 32b, you must attach Form 6198.

32a ☐ All investment is at risk.  
32b ☐ Some investment is not at risk.

Name(s)

TONY SACCA

SSN

**Part III Cost of Goods Sold** (see page C-6)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	35
36	Purchases less cost of items withdrawn for personal use . . . . .	36 14,100
37	Cost of labor. Do not include any amounts paid to yourself . . . . .	37 57,336
38	Materials and supplies . . . . .	38
39	Other costs . . . . .	39
40	Add lines 35 through 39 . . . . .	40 71,436
41	Inventory at end of year . . . . .	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 . . . . .	42 71,436

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (year, month, day) ▶	
44	Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:	
a	Business	b Commuting
c	Other	
45	Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part V Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

BANK CHARGES	299
TELEPHONE	1,099
WARDROBE	1,110
48 Total other expenses. Enter here and on page 1, line 27 . . . . .	48 2,508